

Sales and Use Taxes

TABLE 21C – REVENUES DISTRIBUTED TO SPECIAL DISTRICTS FROM TRANSACTIONS AND USE TAX, 2000-01

| District 1 | Rate 2 | Effective dates | | Jurisdiction 5 | Revenue distributed ^a 6 |
|--|-----------|-----------------|----------|--|---------------------------------------|
| | | Start 3 | End 4 | | |
| Alameda County Transportation Authority | .50% | 4/01/87 | 3/31/02 | Alameda County | \$113,204,703 |
| Bay Area Rapid Transit District ^b | .50 | 4/01/70 | None | Alameda, Contra Costa, and San Francisco counties | 254,494,055 |
| Calexico Heffernan Memorial Hospital District | .50 | 10/01/92 | None | City of Calexico (Imperial County) | 1,921,912 |
| City of Avalon Municipal Hospital and Clinic District ^c | .50 | 10/01/00 | None | City of Avalon (Los Angeles County) | 255,297 |
| City Of Clearlake Public Safety | .50 | 7/01/95 | None | City of Clearlake (Lake County) | 563,570 |
| City of Clovis Public Safety ^d | .30 | 4/01/00 | None | City of Clovis (Fresno County) | 2,949,764 |
| City of Placerville Public Safety | .25 | 4/01/99 | 3/31/15 | City of Placerville (El Dorado County) | 743,408 |
| City of Woodland General Revenue ^e | .50 | 7/01/00 | None | City of Woodland (Yolo County) | 2,110,590 |
| Contra Costa Transportation Authority | .50 | 4/01/89 | 3/31/09 | Contra Costa County | 64,712,443 |
| Fresno County Public Library | .125 | 4/01/99 | 3/31/06 | Fresno County | 9,916,907 |
| Fresno County Transportation Authority | .50 | 7/01/87 | 6/30/07 | Fresno County | 41,056,948 |
| Imperial County Local Transportation Authority | .50 | 4/01/90 | 3/31/10 | Imperial County | 7,740,136 |
| Inyo County Rural Counties | .50 | 10/01/88 | None | Inyo County | 1,448,755 |
| Los Angeles County Transportation Commission | .50 | 7/01/82 | None | Los Angeles County | 534,577,654 |
| Los Angeles County Transportation Commission | .50 | 4/01/91 | None | Los Angeles County | 534,426,139 |
| Madera County Transportation Authority | .50 | 10/01/90 | 9/30/05 | Madera County | 5,004,104 |
| Mariposa County Healthcare Authority ^f | .50 | 7/01/00 | None | Mariposa County | 591,345 |
| Napa County Flood Protection Authority | .50 | 7/01/98 | 6/30/18 | Napa County | 10,409,076 |
| Nevada County Public Library | .125 | 10/01/98 | 9/30/03 | Nevada County | 1,349,235 |
| Orange County Local Transportation Authority | .50 | 4/01/91 | 3/31/11 | Orange County | 214,767,669 |
| Riverside County Transportation Commission | .50 | 7/01/89 | 6/30/09 | Riverside County | 89,464,634 |
| Sacramento Transportation Authority | .50 | 4/01/89 | 3/31/09 | Sacramento County | 85,115,891 |
| San Bernardino County Transportation Authority | .50 | 4/01/90 | 3/31/10 | San Bernardino County | 89,986,982 |
| San Diego County Regional Transportation Commission | .50 | 4/01/88 | 3/31/08 | San Diego County | 189,795,888 |
| San Francisco County Public Finance Authority | .25 | 10/01/93 | None | City and County of San Francisco | 38,328,579 |
| San Francisco County Transportation Authority | .50 | 4/01/90 | 3/31/10 | City and County of San Francisco | 77,518,535 |
| San Joaquin County Transportation Authority | .50 | 4/01/91 | 3/31/11 | San Joaquin County | 32,677,238 |
| San Mateo County Transit District | .50 | 7/01/82 | None | San Mateo County | 68,706,630 |
| San Mateo County Transportation Authority | .50 | 1/01/89 | 12/31/08 | San Mateo County | 68,715,273 |
| Santa Barbara County Local Transportation Authority ... | .50 | 4/01/90 | 3/31/10 | Santa Barbara County | 25,721,802 |
| Santa Clara County General Fund | .50 | 4/01/97 | 3/31/06 | Santa Clara County | 190,033,109 |
| Santa Clara County Traffic Authority ^g | — | 4/01/85 | 3/31/95 | Santa Clara County | 70,548 |
| Santa Clara County Transit District | .50 | 10/01/76 | None | Santa Clara County | 190,374,051 |
| Santa Cruz County Earthquake Recovery ^g | — | 4/01/91 | 3/31/97 | Santa Cruz County | 28,135 |
| Santa Cruz County Public Library | .25 | 4/01/97 | 3/31/13 | Santa Cruz County | 7,863,456 |
| Santa Cruz Metropolitan Transit District | .50 | 1/01/79 | None | Santa Cruz County | 15,848,895 |
| Solano County Public Library | .125 | 10/01/98 | 9/30/14 | Solano County | 5,623,720 |
| Sonoma County Open Space Authority | .25 | 4/01/91 | 3/31/11 | Sonoma County | 17,310,065 |
| Stanislaus County Library | .125 | 7/01/95 | 6/30/05 | Stanislaus County | 6,254,157 |
| Town of Truckee Road Maintenance | .50 | 10/01/98 | 9/30/03 | Town of Truckee (Nevada County) | 1,315,952 |
| Tulare County ^g | — | 10/01/95 | 12/31/97 | Tulare County | 32,388 |
| Total | | | | | \$3,003,029,637 |

a. These are actual payments to the transactions and use tax districts and exclude administrative charges of \$36,356,000.

b. Effective January 1, 1978, 25 percent of the revenue collected under the Bay Area Transit District Tax was earmarked for the Metropolitan Transportation Commission. The BART figures above include MTC distributions. For 2000-01, BART received direct distributions of \$191,648,289 and \$62,845,766 were distributed for MTC as follows: Alameda-Contra Costa Transit District, \$27,650,000; San Francisco Municipal Railway, \$35,195,766; and BART, none.

c. This tax became effective October 1, 2000, in the city of Avalon; the city received distributions for seven months during 2000-01.

d. This tax became effective April 1, 2000 in the city of Clovis; the city received distributions for one month during 1999-00 including an overpayment of \$283 which was deducted from 2000-01 allocations.

e. This tax became effective July 1, 2000, in the city of Woodland; the city received distributions for ten months during 2000-01.

f. This tax became effective July 1, 2000, in Mariposa County; the county received distributions for ten months during 2000-01.

g. The 1/2-percent Santa Clara County Traffic Authority tax expired March 31, 1995; the 1/2-percent Santa Cruz County Earthquake Recovery tax expired March 31, 1997; and the 1/2-percent Tulare County Transactions and Use tax expired December 31, 1997; but the districts continue to receive distributions for taxes incurred prior to those dates.

NOTE: In addition to the districts that received distributions during 2000-01, a number of special district taxes have expired and the districts no longer receive distributions. Those districts, the tax rate, the effective date of the tax, and the last year they received distributions are as follows:

Del Norte County District, 1/2-percent, July 1, 1993, to June 30, 1998, 1998-99;
Fresno Metropolitan Projects Authority, 1/10-percent, July 1, 1993, to March 20, 1996, in portions of Fresno County, 1995-96;
Monterey County Public Repair and Improvement Authority, 1/2-percent, April 1, 1990, to September 30, 1992, 1992-93;
San Benito County Council of Governments, 1/2-percent, January 1, 1989, to December 31, 1998, 1999-00;
San Benito County General Fund Augmentation, 1/2-percent, January 1, 1994, to December 31, 1997, 1998-99;
San Diego County Regional Justice Facility, 1/2-percent, January 1, 1989, to February 13, 1993, 1992-93;
San Francisco Educational Finance Authority, 1/4-percent, February 1, 1992, to June 30, 1993, 1993-94;
Southern California Rapid Transit District, 1/2-percent, July 1, 1970, through December 31, 1970, in Los Angeles County; 1980-81.

Detail may not compute to total due to rounding.